

**Exhibit 2**<sup>3</sup>

Supplemental Client Match List for Past Two Years

Matched Entity	Relationship to Debtors
DREYFUS FUNDS	Bank
LEGACY PHARMACEUTICAL	Customer
KURTZMAN CARSON CONSULTANTS LLC	Creditor Committee Professional
ERNST & YOUNG (CANADA), COURT APPOINTED INFORMATION OFFICER	Other Professional
INTRALINKS INC	Vendor
MALVERN PANALYTICAL INC	Vendor

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<sup>3</sup> Davis Polk currently represents, or has represented within the past two years, the entities listed on this Schedule 2 or one or more of their affiliates.